



Ohio Revised Code

Section 5711.36 Filing and preservation of returns and assessment certificates.

Effective: October 4, 1955

Legislation: Senate Bill __109 - 101st General Assembly

The tax commissioner or the county auditor shall place on file in alphabetical order all returns of taxable property and all assessment certificates, and shall carefully preserve them until five years after the taxes represented thereby have been paid, or litigation concerning the same has been settled, when he shall destroy them.
